

***Catholic Charities of the Diocese of La Crosse, Inc.***  
**Development Policies**

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*Catholic Charities of the Diocese of La Crosse, Inc.*

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| <b>Policy Name:</b>                 | Charitable Registration and Ethics (350) |
| <b>Domain:</b>                      | Development Policies                     |
| <b>Policy Location:</b>             | O:/Policies/Development Policies         |
| <b>BOD Devel Comm. Approved:</b>    | 01/03/2018; 12/16/2019                   |
| <b>Board of Directors Approved:</b> | 06/19/2012; 03/21/2018; 12/16/2019       |
| <b>Effective Date:</b>              | 06/19/2012                               |
| <b>Date(s) of Revision:</b>         | None                                     |
| <b>References:</b>                  | COA-ETH 3                                |

**350 Charitable Registration and Ethics**

351 Charitable License.

Catholic Charities of the Diocese of La Crosse, Inc. (CCDL) shall comply with all federal and state laws and regulations governing fund-raising and solicitation, shall register with the State of Wisconsin as a charitable entity, and shall file all reports and otherwise comply with the requirements necessary to maintain its charitable license in Wisconsin.

352 Registration.

Catholic Charities of the Diocese of La Crosse, Inc. shall register prior to solicitation in any State in which it intends to conduct donor solicitation and adhere to the laws of the State regarding charitable transactions and donor solicitation.

353 Professional Fundraisers.

The Board of Directors, upon recommendation by the Development Committee, must consider and approve any contractual relationship with any firm or independent contractor for professional fund-raising services. Agreements with professional fund-raising persons or entities must be in writing and contain a clause indicating adherence to the agency's mission and ethical principles, as well as the Code of Ethical Principles and Standards of the Association of Fundraising Professionals.

354 Ethics in Fundraising.

354.10 Any employee, contractor, firm or volunteer who performs fundraising on behalf of Catholic Charities of the Diocese of La Crosse, Inc. must adhere to agency mission, ethics and standards of conduct as well as the Code of Ethical Principles and Standards of the Association of Fundraising Professionals.

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354.20 CCDL's Board of Directors and Management oversee fundraising activities. CCDL's Development Staff and Management analyze the costs and benefits of fundraising activities and present this information to the Development Committee of the Board.

355 Charitable Review Standards.

Catholic Charities of the Diocese of La Crosse adopts and incorporates the Charities Review Council Accountability Standards regarding public disclosure, governance, financial activity and fundraising. These standards are attached and incorporated by reference.

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|                                     |                                    |
|-------------------------------------|------------------------------------|
| <b>Policy Name:</b>                 | Donor Solicitation (360)           |
| <b>Domain:</b>                      | Development Policies               |
| <b>Policy Location:</b>             | O:/Policies/Development Policies   |
| <b>BOD Devel Comm. Approved:</b>    | 01/03/2018; 12/16/2019             |
| <b>Board of Directors Approved:</b> | 06/19/2012; 03/21/2018; 12/16/2019 |
| <b>Effective Date:</b>              | 06/19/2012                         |
| <b>Date(s) of Revision:</b>         | None                               |
| <b>References:</b>                  | COA-ETH 3                          |

### **360 Donor Solicitation**

#### 361 Donor Confidentiality.

Catholic Charities of the Diocese of La Crosse, Inc. (CCDL) shall treat donor information as confidential and privileged and shall not disclose such information to unauthorized third parties. Donor names may be listed in the Annual Report or such other reports or materials that are intended to honor the donors, unless the donors expressly choose to remain anonymous or to exclude their names from such lists.

#### 362 Security of Donor Information

All donor information shall be maintained in a secure password protected file system or in a locked secure location. For purposes of donor records, an online donor database system shall be utilized and passwords to this system shall only be provided to staff persons charged with data entry or donor management.

#### 363 Exclusion & Anonymity.

Upon request, donors and potential donors shall have their names and contact information removed from the agency's solicitation lists. Donors may also exclude their names from recognition lists or remain anonymous upon request.

#### 364 Donor Acknowledgement.

364.10 All persons who donate cash funds to CCDL shall receive an acknowledgement within thirty (30) days of such donation indicating the amount of the donation, the restriction placed upon the use of the donation, if any, and a statement regarding the deductibility of such charitable donations for income tax purposes if goods or services were received.

## *Catholic Charities of the Diocese of La Crosse, Inc.*

- 364.20 The Executive Director or designee shall prepare and mail the thank you/donation acknowledgement letter to the donor within thirty (30) days of receipt, unless the donor has requested the agency not to acknowledge the contribution, it is an ongoing donation not subject to separate acknowledgement, or is an in-kind gift from a previously arranged donation program.
- 364.30 Fiscal Disclosures to Donors. Upon donor request, the Executive Director or designee shall provide to the requesting donor a copy of the agency's most recent Annual Report, Form 990, audit or other public document containing descriptive or financial information.
- 365 Donation Receipt & Accounting
- 365.10 Donation Receipt Procedure. All donations received by CCDL shall be receipted and deposited according to standard finance policies. A donation receipt form shall be prepared for each donation which lists the name and address of the donor, the amount and type of gift received, any restrictions placed upon the gift and an indication of entry of donor information into CCDL's online donor database. The donation form shall be prepared by the person receiving the donation and forwarded to the La Crosse office. The staff member charged with entry of donor data shall record the information in CCDL's online donor database and forward the acknowledgement letter to the Executive Director for review.
- 365.20 Charitable Accounting Practices. When reporting fundraising results, CCDL shall utilize accurate and consistent accounting methods that conform with Generally Accepted Accounting Principles and the guidelines adopted by the American Institute of Certified Public Accountants for 501(c)(3) organizations. For external financial and audited statements, these principles include:
- 365.21 Irrevocable and unconditional deferred gifts are recognized in the fiscal year in which they are made. The agency will recognize contribution revenue and related assets and liabilities. Assets should be recorded at their fair market value. Contribution revenue should be recorded as the difference between the asset value and the net present value of the payout to the beneficiary. Reevaluations should occur each fiscal year

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and at the time the gift matures or as advised by a Certified Public Account or audit firm.

365.22 Unconditional pledges are recognized in the fiscal year in which they are made. The extent to which multi-year pledges are discounted should be determined by a Certified Public Accountant or audit firm.

365.23 Bequests are recognized at fair market value in the fiscal year in which they mature.

365.24 Insurance policies that are owned by the organization should be recorded at their cash surrender value.

365.25 Revocable deferred gifts or conditional gifts should be recorded when the gift matures or when the condition is met.

366 Donation Pledges

See Finance Policy 535.30-Restricted Donations.

**Ethics (/ethicsmain)** / Code of Ethics

## Code of Ethical Standards

### ***AFP Code of Ethical Principles***

#### ***Adopted 1964***

The Association of Fundraising Professionals (AFP) exists to foster the development and growth of fundraising professionals and the profession, to promote high ethical behavior in the fundraising profession and to preserve and enhance philanthropy and volunteerism.

Members of AFP are motivated by an inner drive to improve the quality of life through the causes they serve. They serve the ideal of philanthropy, are committed to the preservation and enhancement of volunteerism; and hold stewardship of these concepts as the overriding direction of their professional life. They recognize their responsibility to ensure that needed resources are vigorously and ethically sought and that the intent of the donor is honestly fulfilled.

To these ends, AFP members, both individual and business, embrace certain values that they strive to uphold in performing their responsibilities for generating philanthropic support. AFP business members strive to promote and protect the work and mission of their client organizations.

*AFP members both individual and business aspire to:*

- Practice their profession with integrity, honesty, truthfulness and adherence to the absolute obligation to safeguard the public trust;
- Act according to the highest goals and visions of their organizations, professions, clients and consciences;
- Put philanthropic mission above personal gain;
- Inspire others through their own sense of dedication and high purpose;
- Improve their professional knowledge and skills, so that their performance will better serve others;
- Demonstrate concern for the interests and well-being of individuals affected by their actions;
- Value the privacy, freedom of choice and interests of all those affected by their actions;
- Foster cultural diversity and pluralistic values and treat all people with dignity and respect;
- Affirm, through personal giving, a commitment to philanthropy and its role in society;
- Adhere to the spirit as well as the letter of all applicable laws and regulations;
- Advocate within their organizations adherence to all applicable laws and regulations
- Avoid even the appearance of any criminal offense or professional misconduct;
- Bring credit to the fundraising profession by their public demeanor
- Encourage colleagues to embrace and practice these ethical principles and standards; and
- Be aware of the codes of ethics promulgated by other professional organizations that serve philanthropy.

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**ETHICAL STANDARDS**  
 Adopted 1964, amended Oct. 2014

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The Association of Fundraising Professionals believes that ethical behavior fosters the development and growth of fundraising professionals and the fundraising profession and enhances philanthropy and volunteerism. AFP Members recognize their responsibility to ethically generate or support ethical generation of philanthropic support. Violation of the standards may subject the member to disciplinary sanctions as provided in the AFP Ethics Enforcement Procedures. AFP members, both individual and business, agree to abide (and ensure, to the best of their ability, that all members of their staff abide) by the AFP standards.

## **PUBLIC TRUST, TRANSPARENCY & CONFLICTS OF INTEREST**

*Members shall:*

1. not engage in activities that harm the members' organizations, clients or profession or knowingly bring the profession into disrepute.
2. not engage in activities that conflict with their fiduciary, ethical and legal obligations to their organizations, clients or profession.
3. effectively disclose all potential and actual conflicts of interest; such disclosure does not preclude or imply ethical impropriety.
4. not exploit any relationship with a donor, prospect, volunteer, client or employee for the benefit of the members or the members' organizations.
5. comply with all applicable local, state, provincial and federal civil and criminal laws.
6. recognize their individual boundaries of professional competence.
7. present and supply products and/or services honestly and without misrepresentation.
8. establish the nature and purpose of any contractual relationship at the outset and be responsive and available to parties before, during and after any sale of materials and/or services.
9. never knowingly infringe the intellectual property rights of other parties.
10. protect the confidentiality of all privileged information relating to the provider/client relationships.
11. never disparage competitors untruthfully.

## **SOLICITATION & STEWARDSHIP OF PHILANTHROPIC FUNDS**

*Members shall:*

12. ensure that all solicitation and communication materials are accurate and correctly reflect their organization's mission and use of solicited funds.
13. ensure that donors receive informed, accurate and ethical advice about the value and tax implications of contributions.
14. ensure that contributions are used in accordance with donors' intentions.
15. ensure proper stewardship of all revenue sources, including timely reports on the use and management of such funds.
16. obtain explicit consent by donors before altering the conditions of financial transactions.

## **TREATMENT OF CONFIDENTIAL & PROPRIETARY INFORMATION**

*Members shall:*

17. not disclose privileged or confidential information to unauthorized parties.
18. adhere to the principle that all donor and prospect information created by, or on behalf of, an organization or a client is the property of that organization or client.
19. give donors and clients the opportunity to have their names removed from lists that are sold to, rented to or

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exchanged with other organizations.

20. when stating fundraising results, use accurate and consistent accounting methods that conform to the relevant guidelines adopted by the appropriate authority.

## COMPENSATION, BONUSES & FINDER'S FEES

*Members shall:*

21. not accept compensation or enter into a contract that is based on a percentage of contributions; nor shall members accept finder's fees or contingent fees.

22. be permitted to accept performance-based compensation, such as bonuses, only if such bonuses are in accord with prevailing practices within the members' own organizations and are not based on a percentage of contributions.

23. neither offer nor accept payments or special considerations for the purpose of influencing the selection of products or services.

24. not pay finder's fees, commissions or percentage compensation based on contributions.

25. meet the legal requirements for the disbursement of funds if they receive funds on behalf of a donor or client.

**Please Note:** AFP requires the completion of the **Permission Form**

(<https://form.jotform.com/61315790294155>) by those wishing to reprint or reproduce (in whole or in part) the *Code of Ethical Standards*, and/or the *Donors Bill of Rights*. The form should be faxed or emailed per instruction, and permission will be granted to qualifying requests. Thank you.

## Files

Values Promoted By The AFP Code of Ethics (<https://afpglobal.org/sites/default/files/attachments/2018-10/ValuesAFPCodeEthics.pdf>)

## Links

**[AFP Code of Ethical Standards \(/sites/default/files/attachments/2019-03/CodeofEthics.pdf\)](/sites/default/files/attachments/2019-03/CodeofEthics.pdf)**

**[AFP Code of Ethical Standards \(Spanish\) \(/sites/default/files/attachments/2018-10/CodeofEthicsSpanish.pdf\)](/sites/default/files/attachments/2018-10/CodeofEthicsSpanish.pdf)**

**[AFP Code of Ethical Standards \(French\) \(/sites/default/files/attachments/2018-10/CodeofEthicsFrench.pdf\)](/sites/default/files/attachments/2018-10/CodeofEthicsFrench.pdf)**

**[Fundraising Ethics FAQ \(/fundraising-ethics-faq\)](/fundraising-ethics-faq)**

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## Ethics

**[Ethics Awareness Month \(/ethicsmonth\)](/ethicsmonth)**

**[Code of Ethics \(/ethicsmain/code-ethical-standards\)](/ethicsmain/code-ethical-standards)**

**[Standards & Guidelines \(/ethicsmain/standards-guidelines\)](/ethicsmain/standards-guidelines)**

**[Ethical Standard Deep Dives \(/ethicsmain/deep-dives-afp-code-ethical-standards\)](/ethicsmain/deep-dives-afp-code-ethical-standards)**

**[Enforcement & Sanctions \(/ethicsmain/enforcement-sanctions\)](/ethicsmain/enforcement-sanctions)**

**[Donor Bill of Rights \(/donor-bill-rights\)](/donor-bill-rights)**

**[Ethics FAQ \(/frequently-asked-questions-faqs-about-fundraising-ethics\)](/frequently-asked-questions-faqs-about-fundraising-ethics)**

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